

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 3375 - SB 3693**

February 14, 2012

**SUMMARY OF BILL:** Removes current restriction against retailers of alcoholic beverages from offering or making any discount in the sale or delivery of liquors in case quantities. Authorizes a retailer to offer a discount in any manner as long as all the appropriate taxes are paid on the full price of the product prior to the discount being offered and as long as the sale of the alcoholic beverage is not below the cost paid by the retailer to purchase the alcoholic beverages from the wholesaler. The same authorization to provide discounts will also apply to persons licensed for on-premises consumption as long as all taxes are paid on the full price of the product and the product is not sold below cost.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The amount of tax levied on retailers will not change.
- Any additional state or local tax revenue collected as a result of increased beverage sales as a result of price discounts offered by retailers is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/jdb

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